

ACCOUNTANT ROLE

Role Summary

The Accountant Role consists of three grade levels (14-16). Incumbents perform professional work related to accounting, systems management, and budgeting. Primary responsibilities include reconciliation of revenues between the Statewide Accounting, Budgeting, and Human Resource System (SABHRS), Integrated Revenue Information System (IRIS), and other department systems; review and approval of the accounting for department expenses and allocation costs; allocation of indirect costs; distribution of revenue collections and fund investments; monitoring, modifying, and projecting the department's approved budget; and preparing the necessary accounting entries to ensure the accuracy of the statewide financial records. Primary contacts are with the division administrator, department leadership, Budget Analyst, Financial and Asset Management Team, Office of Budget and Program Planning, Department of Administration, local governments, internal/external customers, and other state agencies.

Working Conditions

Considerable mental stress and pressure because of workload, deadlines, and nature of work, particularly during legislative sessions, biennial budget preparation, and fiscal year-end responsibilities. Extensive computer and keyboard use.

Education and Experience

- Grade 14: competencies and degrees of proficiency are typically acquired through a combination of education and experience equivalent to a bachelor's degree in accounting, business administration, or a related field and two years of accounting experience with emphasis on computer spreadsheets and databases. Other combinations of education and experience will be evaluated on an individual basis.
- Grade 15: competencies and degrees of proficiency are typically acquired through a combination of education and experience equivalent to a bachelor's degree in accounting, business administration, or a related field and three years of accounting, fiscal, and/or budget management experience including two years of experience with computer analysis of financial information. Other combinations of education and experience will be evaluated on an individual basis.
- Grade 16: competencies and degrees of proficiency are typically acquired through a combination of education and experience equivalent to a bachelor's degree in accounting, business administration, or related field and four years of accounting, fiscal, and budget management experience including two years of in-depth experience with computer analysis of financial information. Other combinations of education and experience will be evaluated on an individual basis.

Department Core Competencies

In addition to the role specific competencies, there are four, department core competencies that all employees are expected to successfully achieve. These are:

- *Interpersonal Skills:* Builds constructive and effective relationships with internal and external customers and is committed to meeting customer needs in a timely and accurate manner. Listens actively and attentively and demonstrates an appreciation of other perspectives. Builds the appropriate rapport required to do business. Openly demonstrates an understanding of and respect for the value of co-workers' contributions to the department mission.
- *Decision-Making and Accountability:* Considers the department's vision, mission, and values in making decisions and taking actions. Identifies and considers possible alternatives before making decisions. Bases decisions on achieving desired outcomes pursuant to the departmental business plan or management direction. Uses a combination of analysis, experience, and sound judgment that results in fairness and consistency, while being accountable for actions. When serious ethical issues are at stake, takes all necessary actions.
- *Commitment to Continuous Improvement:* Ability and willingness to continually seek greater efficiency in agency programs, is results driven, and meets changing requirements in work or direction. Adapts to changing conditions and work responsibilities. Accepts constructive criticism and suggestions and uses them to improve performance.
- *Personal and Work Ethics:* Creates own measures of excellence, and practices what he/she promotes. Sets goals that provide challenges and measures goal attainment regularly. Displays a contagious optimism about the work to be done. Goes beyond traditional ways to address issues despite obstacles or resistance. Is able to generate ideas, fresh perspectives, and original approaches and engages in open-minded thinking. Employs strategies to promote ideas and proposals to increase probability of acceptance. Mentors others to improve the performance necessary to achieve success. Reflects a belief that the results achieved are a direct result of his/her personal decisions and actions.

Grade Levels

Each grade level lists the essential duties that describe work performed 50 percent or more of the time (predominant work). Established work plans identify day-to-day tasks.

Grade 14

Predominant / Essential Duties

- Use the state's accounting system, SABHRS. Proficiencies are attained through education and hands-on experience.
- Prepare, monitor, and analyze the department's approved budgets, FTE's, and expenditures to ensure compliance with statutes, legislative guidelines, state accounting policies and procedures, and department policies and procedures.
- Ensure accurate recording of accounting and budgeting information to meet federal and state requirements by preparing appropriate forms, reviewing and reconciling reports, and making necessary adjustments.
- Prepare various financial schedules and reports by compiling, organizing, manipulating, and collating data.
- Responsible for establishing and completing monthly, quarterly, and yearly reconciliations between SABHRS, IRIS, and other department systems. Resolving and taking necessary action to correct differences to maintain the integrity and accuracy of all systems.

- Prepare accounting journals which impact financial recording to the general fund, state special revenue funds, federal special revenue funds, proprietary funds, and fiduciary funds.
- Review SABHRS and other internal systems for correctness and accuracy in the processing of transactions. Research and analyze accounting system problems and design and/or identify solutions.
- Work with Information Technology programming staff to resolve automated system errors and to ensure the accuracy of SABHRS transactions generated by the department's automated systems.
- Develop and/or maintain the department's budget projections by reviewing and evaluating operating expenditures (ongoing and one-time) and personal services. This includes working with division contacts to evaluate the effect of day-to-day activities and special projects on the department's overall budget authority.
- Prepare yearly revenue estimates and develop rationale for the estimating methodology.
- Account for the acquisition, maintenance, and disposal of the department's fixed assets.
- Provide assistance to department personnel on accounting policies and procedures.

Grade 15

Predominant/Essential Duties

- Use the state's accounting system, SABHRS. Proficiencies are attained through education and hands-on experience.
- Prepare, monitor, and analyze the department's approved budgets, FTE's, and expenditures to ensure compliance with statutes, legislative guidelines, state accounting policies and procedures, and department policies and procedures.
- Ensure accurate recording of accounting and budgeting information to meet federal and state requirements by preparing appropriate forms, reviewing and reconciling reports, and making necessary adjustments.
- Develop financial and budget reporting (prepare special reports and define report formats) to comply with GAAP, GASB, and state and departmental accounting policies.
- Prepare various financial schedules and reports by compiling, organizing, manipulating, and collating data.
- Responsible for establishing and completing monthly, quarterly, and yearly reconciliations between SABHRS, IRIS, and other department systems. Resolving and taking necessary action to correct differences to maintain the integrity and accuracy of all systems.
- Assess accounting and reporting requirements of agency and analyze fiscal policies to provide adequate internal control structure and compliance.
- Provide analysis and comments on proposed changes to laws and standards impacting the accounting practices of the department. Research impact of changes in regulations and statutes, and advise as to appropriate accounting structure for programs.
- Prepare accounting journals which impact financial recording to the general fund, state special revenue funds, federal special revenue funds, proprietary funds, and fiduciary funds.
- Prepare yearly revenue estimates and develop rationale for the estimating methodology.
- Review SABHRS and other internal systems for correctness and accuracy in the processing of transactions. Research and analyze accounting system problems and design and/or identify solutions.
- Establish, evaluate, and/or maintain accounting infrastructure on SABHRS, IRIS, and other department systems including reporting levels (trees, programs, orgs, roll-ups), fund types, and speed charts. Establish plans, policies, and priorities for internal accounting system development and maintenance.

- Work with Information Technology programming staff to resolve automated system errors and to ensure the accuracy of SABHRS transactions generated by the department's automated systems.
- Develop and/or maintain the department's budget projections by reviewing and evaluating operating expenditures (ongoing and one-time) and personal services. This includes working with division contacts to evaluate the effect of day-to-day activities and special projects on the department's overall budget authority.
- Collect, analyze, reconcile, and distribute monies from state taxes, fees, licenses, and permits to other agencies, counties, local governments, federal royalties, etc. Periodically, depending on the applicable statute, make distributions of special revenue funds to cities, counties, school districts, and other state funds.
- Monitor collections and distributions daily through the department's systems and SABHRS and federal billing reimbursements and indirect costs. Coordinate communications with the Office of Budget and Program Planning, Department of Administration, Legislative Fiscal Division, Legislative Audit Division, and other state agencies.
- Monitor statutes, legislative guidelines, state accounting policies and procedures, and department policies and procedures to ensure proper recording, management and distribution of taxes, licenses, and permits.
- Assist the department's accounting technicians and purchasing officer by monitoring and approving work and providing day-to-day guidance.
- Provide assistance to department personnel on accounting policies and procedures.

Grade 16

Predominant/Essential Duties

- Use the state's accounting system, SABHRS. Proficiencies are attained through education and hands-on experience.
- Prepare, monitor, and analyze the department's approved budgets, FTE's, and expenditures to ensure compliance with statutes, legislative guidelines, state accounting policies and procedures, and department policies and procedures.
- Ensure accurate recording of accounting and budgeting information to meet federal and state requirements by preparing appropriate forms, reviewing and reconciling reports, and making necessary adjustments.
- Develop financial and budget reporting (prepare special reports and define report formats) to comply with GAAP, GASB, and state and departmental accounting policies.
- Prepare various financial schedules and reports by compiling, organizing, manipulating, and collating data.
- Responsible for establishing and completing monthly, quarterly, and yearly reconciliations between SABHRS, IRIS, and other department systems. Resolving and taking necessary action to correct differences to maintain the integrity and accuracy of all systems.
- Assess accounting and reporting requirements of agency and analyze fiscal policies to provide adequate internal control structure and compliance.
- Provide analysis and comments on proposed changes to laws and standards impacting the accounting practices of the department. Research impact of changes in regulations and statutes, and advise as to appropriate accounting structure for programs.
- Collect, analyze, reconcile, and distribute monies from state taxes, fees, licenses, and permits to other agencies, counties, local governments, federal royalties, etc. Periodically, depending on the applicable statute, make distributions of special revenue funds to cities, counties, school districts, and other state funds.
- Monitor collections and distributions daily through the department's systems and SABHRS and federal billing reimbursements and indirect costs. Coordinate communications with the

Office of Budget and Program Planning, Department of Administration, Legislative Fiscal Division, Legislative Audit Division, and other state agencies.

- Monitor statutes, legislative guidelines, state accounting policies and procedures, and department policies and procedures to ensure proper recording, management and distribution of taxes, licenses, and permits.
- Prepare accounting journals which impact financial recording to the general fund, state special revenue funds, federal special revenue funds, proprietary funds, and fiduciary funds.
- Assist in establishing direct costs and indirect cost allocations for federal programs and establishing allocation methodology for indirect cost reimbursements throughout the department.
- Responsible for short-term investment of funds for certain authorized revenues to the Board of Investments. Monitor investments daily, report daily revenues, and research accounts as necessary.
- Prepare yearly revenue estimates and develop rationale for the estimating methodology.
- Review SABHRS and other internal systems for correctness and accuracy in the processing of transactions. Research and analyze accounting system problems and design and/or identify solutions.
- Establish, evaluate, and/or maintain accounting infrastructure on SABHRS, IRIS, and other department systems including reporting levels (trees, programs, orgs, roll-ups), fund types, and speed charts. Establish plans, policies, and priorities for internal accounting system development and maintenance.
- Develop internal accounting systems to ensure ability to interface with state, local government, and private agency accounting systems. Responsible for the accurate definition of system transaction's to be generated by the department's automated systems.
- Work with Information Technology programming staff to resolve automated system errors and to ensure the accuracy of SABHRS transactions generated by the department's automated systems.
- Develop and/or maintain the department's budget projections by reviewing and evaluating operating expenditures (ongoing and one-time) and personal services. This includes working with division contacts to evaluate the effect of day-to-day activities and special projects on the department's overall budget authority.
- Maintain liquor accounts receivable by analyzing funds, doing trend analysis, and distributing profit monies to the general fund.
- Assist the department's accounting technicians and purchasing officer by monitoring and approving work and providing day-to-day guidance.
- Provide assistance to department personnel on accounting policies and procedures.

Competencies and Degrees of Proficiency

The Competency/Proficiency Chart identifies the role specific competencies, degrees of proficiency, and guidance required for each grade level. Role specific competencies describe the knowledge, skills, and abilities required to perform the essential duties. The degrees of proficiency indicate the difficulty and/or complexity level of the tasks and assignments.

Competency/Proficiency Chart - Accountant Role

Competencies	Grade 14 Under Guidance	Grade 15 Minimal Guidance	Grade 16 Independently
Demonstrated ability to think creatively and recommend innovative solutions.	B	B	C
Proactively focus efforts and energy on successfully attaining goals and objectives, assuming accountability for decisions, actions, and results. Follow issues through to completion.	B	B	C
Demonstrated initiative, sound judgment, efficiency, independence, and reliability in the completion of tasks, projects, and other major responsibilities.	B	C	C
Demonstrated ability to provide timely and effective written, oral, and interpersonal communication.	B	B	C
Demonstrated knowledge and skill of word processing, spreadsheet, database, and software applications/programs relative to the role.	B	C	C
Demonstrated knowledge of statutes, legislative guidelines, and state/department policies and procedures to meet the overall responsibilities of the department's accounting functions.	B	C	D
Demonstrated knowledge of theories and practices of accounting, including various accounting systems.	B	B	D
Demonstrated knowledge, skills, and abilities in budgeting theories and applications.	B	B	C
Demonstrated knowledge and application of financial management skills.	B	C	C
Demonstrated knowledge to monitor negotiated department contracts to ensure compliance with accounting policies and procedures.	A	B	B
Demonstrated ability to resolve problems.	B	B	C
Demonstrated analytical skills relative to the role.	B	C	D
Demonstrated skill and ability to work on multiple tasks and manage time effectively.	B	B	B
Demonstrated knowledge of internal department systems, IRIS, Statewide Accounting Budgeting Human Resource System (SABHRS), Montana Budget Appropriations Reporting System (MBARS) and state laws, policies, and procedures.	C	C	C
Demonstrated ability to mentor team members.	A	B	B
Demonstrated ability to be accurate and detail orientated.	C	C	C
Demonstrated knowledge of inventory control.	B	B	B

Degree of Proficiency

A: A degree of knowledge, skill, or ability commensurate with elementary-level tasks and assignments.

B: A degree of knowledge, skill, or ability commensurate with intermediate-level tasks and assignments.

C: A degree of knowledge, skill, or ability commensurate with advanced-level tasks and assignments.

D: An advanced degree of knowledge, skill, or ability commensurate with considerable experience and the application of the competency to non-standard tasks and assignments.

E: The most advanced degree of knowledge, skill, or ability, evidencing complete mastery and understanding of the subject.